

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF OREGON
PENDLETON DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No. 2:24-cv-01375-HL

JUDGMENT

STEVEN J. GAROUTTE; STEVEN J.
GAROUTTE dba SHOWCRAFT
INDUSTRIAL; and EMILY M. PECORARO,

Defendants.

The United States' and Defendant Steven J. Garoutte's Stipulated Motion for Entry of Judgment is GRANTED. IT IS HEREBY ORDERED THAT:

1. Judgment is entered in favor of the United States and against Steven J. Garoutte.
2. The United States possesses a valid and subsisting federal tax lien for its unpaid federal income tax assessment against Steven J. Garoutte for tax year 2003. The federal tax lien

encumbers Steven J. Garoutte's interest in the property located at 1942 Northwest Industrial Park Road, Prineville, Oregon 97754 ("Subject Property"), legally described as follows:

Parcel Two (2) of Partition Plat No. 1991-23 recorded October 17, 1991 in Partitions Microfilm No. 101438, Records of Crook County, Oregon, being a portion of Lot Three (3) of Prineville Industrial Park Subdivision.

3. Steven J. Garoutte is the sole owner of the Subject Property.

4. The United States possesses a valid and subsisting judgment lien against Steven J. Garoutte by virtue of the judgment entered on June 27, 2006, in favor of the United States in the case of *United States of America v. Garoutte, et al.*, Case No. 3:06-cv-00134-KI (D. Or. June 27, 2006).

5. The United States is entitled to foreclose its federal tax lien against the Subject Property by judicial sale of the Subject Property.

6. The United States is entitled to collect the proceeds of a judicial sale to satisfy its federal tax lien and judgment lien.

7. Each party will bear their respective costs, including attorney's fees and other costs associated with this litigation.

IT IS SO ORDERED.

DATED this 19 day of May, 2025.



ANDREW HALLMAN
United States Magistrate Judge